

UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

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UNITED STATES OF AMERICA,

Petitioner,

v.

Case No. 1:07-MC-06

STEVEN DECANter,

HON. GORDON J. QUIST

Respondent.

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**ORDER ADOPTING REPORT AND RECOMMENDATION**

The Court has before it Respondent's objection to the Report and Recommendation issued by Magistrate Judge Hugh W. Brenneman, Jr. on July 13, 2007, recommending that the petition to enforce Internal Revenue summons be granted, that Respondent's petition to quash summons be denied, that Respondent's motion to dismiss for insufficiency of process be denied as moot, and that an order be entered compelling Respondent to comply with the terms of the summons. The magistrate judge found that Petitioner established a prima facie case supporting the enforcement of the summons, and he rejected as frivolous Respondent's defenses of lack of jurisdiction, failure to prove that Respondent is a United States citizen, and lack of authority of the Internal Revenue Service to utilize administrative summonses. The magistrate judge also found that Revenue Officer Rebecca Mayer had the authority to issue a summons. Having conducted a *de novo* review of the report and recommendation, the Court concludes that the report and recommendation should be adopted.

The Court has reviewed Respondent's objection and, as did the magistrate judge, finds Respondent's arguments to be frivolous. Respondent again raises lack of jurisdiction, but this

argument was fully addressed by the magistrate judge. Nothing in Respondent's objection persuades the Court that the magistrate judge erred in concluding that this Court has jurisdiction to enforce the summons and that Respondent is subject to jurisdiction in this district. In addition, contrary to Respondent's suggestion, nothing in the report and recommendation shows that the magistrate judge was biased. Therefore,

**IT IS HEREBY ORDERED** that the Report and Recommendation dated July 13, 2007 (docket no. 18) is **ADOPTED AS THE OPINION OF THE COURT**.

**IT IS FURTHER ORDERED** that the Petition To Enforce Internal Revenue Service Summons (docket no. 1) is **GRANTED**, that Respondent's Petition To Quash Summons (docket no. 15) is **DENIED**, and that Respondent's Motion To Dismiss For Insufficiency Of Process (docket no. 8) is **DISMISSED AS MOOT**.

**IT IS FURTHER ORDERED** that Respondent shall comply with the summons by appearing at 678 Front Avenue N.W., Suite 200, Grand Rapids, Michigan, 49504, on August 27, 2007, at 1:00 p.m., with all documents and records for the applicable periods identified in the summons or in any attachments thereto.

Dated: August 8, 2007

/s/ Gordon J. Quist  
GORDON J. QUIST  
UNITED STATES DISTRICT JUDGE